

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

THURSDAY, THE 9TH NOVEMBER 2006 / 18TH KARTHIKA 1928

ST.Rev..No. 203 of 2005()

TA.862/2003 of S.T.A.T.ADDL.BENCH,ERNAKULAM
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REVISION PETITIONER/RESPONDENT/ASSESSEE

M/S. P.V.R.TOURIST HOME,
PALARIVATTOM, ERNAKULAM.

BY ADV. DR.K.B.MUHAMED KUTTY (SR.)
SRI.K.M.FIROZ

RESPONDENT: APPELANT/REVENUE

STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI. GEORGEKUTTY MATHEW.

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD
ON 09/11/2006, THE COURT ON THE SAME DAY PASSED THE
FOLLOWING:

C.N.RAMACHANDRAN NAIR & K.M.JOSEPH, JJ.

S.T.REV. No.203 OF 2005

Dated this the 9th day of November, 2006.

JUDGMENT

Ramachandran Nair, J.

The question raised is whether purchase of chicken from exempted units attracts tax under Section 5A of the KGST Act. Petitioner is a hotelier engaged in sale of cooked food. The assessment pertains to the year 2001-2002. Since the items purchased from exempted units were used in production of cooked food and sold, liability under Section 5A is attracted. Moreover, even the use of an article after purchase attracts liability after the amendment introduced to Section 5A of the Act.

In such circumstances, the Sales Tax Revision is devoid of any merit and it is dismissed.

(C.N.RAMACHANDRAN NAIR, JUDGE)

(K.M. JOSEPH, JUDGE)

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K.S.RADHAKRISHNAN & K.M.JOSEPH, JJ.

W.A. No. OF 200

JUDGMENT

Dated this the day of February, 200.